CERM-P/CERM-F

0 5 DEC 1997

MEMORANDUM FOR Commanders and Directors, All Major Subordinate Commands, Laboratories and Field Operating Activities

SUBJECT: Updated Listing of Standard Resource Codes

1. Reference memorandum, CERM-P/CERM-F, 30 Feb 97, subject: Use of Standard Resource Codes Throughout USACE.

2. Enclosed for your information and use is an updated listing of Standard Resource Codes.

3. Questions regarding this listing should be referred to Mr. Frank Billiams, CERM-F, at (202) 761-1926 or Ms. Susan Turek, CERM-P, at (202) 761-1860.

FOR THE COMMANDER:

Encl

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CF:
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Modifications:

Revised definitions for the following resource codes:

ITEQUIP
ITEQUIPEXP
ITSFTWARE
ITSFTWREXP

Resource codes are used to report obligations and expenditures. They are classified according to the initial purpose rather than the end product or service provided. For example, salary and travel costs paid an engineer traveling to a construction site for an inspection are classified as personnel compensation and travel expenses rather than expenses for land and structures. Conversely, if an agency contracts for the construction of a building, the costs are classified in the resource code for lands and structures rather than in the resource code used to report costs for individual types of materials and services required to construct the building.

Outlined in the table below are the standard resource codes to be used for recording obligations and expenditures. To promote both consistency in the use of resource codes and relevancy in the data reported, users must select one of the **"bolded"** resource codes to identify the resource being employed or consumed when creating a purchase request and commitment document. This, however, does not mean that obligations/costs cannot be recorded at more detailed levels. Managers maintain their flexibility of recording costs at the level of detail they desire by establishing children resource codes to the parent resource code. For example, if a manager needs to differentiate the purchase of office supplies from other supplies and materials purchased, the manager would establish a child resource code such as "OFCSUPLS" to the parent resource code "SUPMATRL". Use of standard resource codes will greatly increase the integrity of cost data recorded and also reduce the number of "standard" resources codes to pick from.

The number to the left of the resource code name indicates the level at which the resource code is situated in the resource code hierarchy.

RESOURCE CODE	SHORT RESOURCE CODE DESCRIPTION
MANPOWER	
3. INCENTAWD	Not to be used for costing.
4. **CASHAWD**	Payments for cash awards that do not become part of the Federal employee's basic rate of pay. OC 11.5

4. **TIMEOFFAWD**   Cash allowance for employee awarded time off. Allowances for time off awards are a part of the effective rate calculation. No G&A or Departmental Overhead are applied. OC 12.1

3. **LABOR**   Not to be used for costing.

4. **ANNLEAVE**   This resource code will be updated with cost data on the basis of the annual leave rate applied to LABOR. Rates must be sufficient to cover employees' expense when on annual leave. OC 11.1 or 11.3

4. **BENEFITS**   This resource code is updated with cost data on the basis of the government contribution rate applied to LABOR for the employer's share of employee benefits, i.e., retirement, life and health insurance and allowances for cost of living above the basic pay rates. Additionally, this resource code is used to record cash allowances paid directly to employees and payments to other funds for the benefit of employees. OC 12.1

5. **PCSPERBNFT**   Recruitment and other expenses related to permanent change of station (PCS). Includes authorized allowances for expenses incurred in connection with the sale of a residence or settlement of unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses.Charges for other PCS expenses are classified under resource codes PCSTRANPER and PCSTRANTHG. OC 12.1

4. **BORLABOR**   Regular labor cost data are generated for this resource code when an employee of one organization is provided funds via a purchase request and commitment (PR&C) document from another organization (owner of the funds) to do the work. BORLABOR will be automatically updated as labor costs are incurred. OC 11.1 or 11.3

4. **BOROTLABOR**   Labor costs data are generated for this resource code when an employee of one organization is provided funds via a PR&C document from another organization (owner) to work overtime. BOROTLABOR will be automatically updated as overtime labor costs are incurred. OC 11.1 or 11.3

4. **OTHLEAVE**   This resource code will be updated with cost data on the basis of the other leave rate applied to LABOR. Rate must be sufficient to cover employee's expense when on sick, administrative, home or compensatory leave. OC 11.1 or 11.3

4. **OTLABOR**	This resource code is used for personnel compensation above the basic pay rate for overtime. OC 11.1 or 11.3
4. **REGLABOR**	This resource code is used for regular salaries and wages paid to employees and other payments that become a part of the employees basic pay rate. Excludes amounts for leave and benefits accounted for in unique resource codes on basis of the effective rate. OC 11.1 or 11.3
3. **MILPERSBEN**	Cash allowances and payments to other funds for military personnel. For example, allowances for uniform expenses and reenlistment bonuses. Includes employer's share of employee benefits, i.e., retirement, life and health insurance and cost of living allowances above the basic pay rates. Also includes subsidies for commuting costs. OC 12.2
3. **MILPERSPAY**	Pay of military personnel including amounts above basic rates; for example, overtime, holiday pay, night work differential, hazardous duty pay, flight pay and extra pay based upon conditions of the environment (except cost of living allowances). Also includes basic allowances for subsistence (BAS) and for quarter (BAQ). OC 11.7
3. **VSIP**	Voluntary separation incentive (VSI) payments to employees who voluntarily separate from Federal service. OC 13.0
PERSPROP	*Not to be used for costing.*
3. **EQUIPMENT**	Purchasing property of a durable nature, i.e., transportation equipment, furniture and fixtures, tools and implements, instruments and apparatus and machinery. OC 31.0
4. **ITEQUIP**	Purchasing hardware/computers, peripherals, office automation equipment and telecommunications equipment costing greater than the approved capital threshold for the appropriation funding the acquisition. OC 31.0
4. **ITEQUIPEXP** Old names ADPE and COMMEQUIP	Purchasing hardware/computers, peripherals, office automation equipment and telecommunications equipment costing less than the approved capital threshold for the appropriation funding the acquisition. OC 31.0

✓ 4. **ITSFTWARE**	Purchasing custom and off-the-shelf software costing greater than the approved capital threshold for the appropriation funding the acquisition. OC 31.0
✓ 4. **ITSFTWREXP** Old names ADDSOFT & ADPSOFT	Purchasing custom and off-the-shelf software costing less than the approved capital threshold for the appropriation funding the acquisition. OC 31.0
✓ 3. **SUPMATRL**	Purchasing commodities by formal contract or other form that are normally expended within one year after they are put into use, i.e., office supplies, publications, fuel, building materials and parts and cleaning supplies. OC 26.0
✓ 4. **ITSUPPLIES** Old name ADPSUPL	Purchasing computers and word processing tapes, discs, and manuals. Excludes purchase of ADP software. OC 26.0
✓ 4. **WAREHSEINV**	Purchasing warehouse supplies and materials. Users must select the locally developed resource code which identifies the specific type of inventory purchased. OC 26.0
REALPROP	*Not to be used for costing.*
✓ 3. **BUILD&STRC** Old names BUILDINGS & STRUCTURES	Costs for the acquisition of buildings and structures and additions thereto, when acquired under contract. OC 32.0
✓ 3. **FIXEDEQUIP**	Costs for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, or fire-alarm systems when acquired under contract. OC 32.0
✓ 3. **LAND**	Costs of purchasing land and interest in lands, including easements and rights of way. OC 32.0
SERVICES	*Not to be used for costing.*
✓ 3. **ADV&ASTSVC**	Private sector contract costs for advisory and assistance services. OC 25.1
✓ 4. **ITSFTDEVL**	Private sector contract costs for system software design, studies, analyses or evaluations. OC 25.1

3. **AESVCS**

Private sector contract costs for architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36-102. Used for recording all AE contractor earnings. OC 25.2

3. **AMORT**

Use this resource code for recording amortization expense of intangible assets, i.e., assets leased under a capital lease agreement and leasehold improvements. This resource code should only be used when assets are funded by civil/revolving fund appropriations. OC 25.3

3. **CONSTSVCS**

Private sector contract costs for construction services, commonly referred to as placement. OC 32.0

3. **CPRO**

Costs of central payroll support services. OC 25.3

3. **DEFRDCHGS**

Deferred cost distributions for Headquarter's approved deferred accounts only. OC 25.3

3. **DEPLETION**

Future resource code to be used when higher headquarters dictates the Corps of Engineers account for its natural resources as assets, i.e., standing timber. OC 25.3

3. **DEPRE**

Depreciation expense for liquidation of asset acquisition cost. OC 25.3

3. **FLUX**

Costs of currency fluctuations, i.e., difference between the budgeted vs actual rate of disbursement. Use this resource code when a centrally managed currency fluctuation account does not exist. OC 25.3

3. **GOVPURCH**

Purchases from other Federal agencies or accounts that are not otherwise classified such as fee-for-service and Division service costs. Also includes centralized support charges i.e., CPOC, Finance and Accounting and military payroll bill from Baltimore. OC 25.3

4. **GOALS**

Treasury financial management service fee. This is a CEFMS hard coded resource code. OC 25.3

3. **INCREMENT**

Plant replacement costs paid incrementally over the life of an asset to ensure sufficient replacement funds when asset has outlived its useful life. OC 25.3

3.	INDIRECT		Not to be used for costing.
	4.	AREARESIND	Area and resident offices overhead costs. OC 25.3
	4.	DEPTOVERHD	Departmental overhead costs. OC 25.3
	4.	FACBURDEN	Overhead costs charged to shop and facility accounts. OC 25.3
	4.	GENOVERHD	General and administrative overhead costs. OC 25.3
3.	INSCLMIND		Payments for claims and indemnities. Payments of claims and judgments arising from court decisions or abrogation of contracts. OC 42.0
3.	INSURANCE		Insurance increment costs for revolving fund owned assets. OC 25.3
3.	INTEREST		Interest payments and dividends. OC 43.0
3.	O&MCONT		Costs for the operation and maintenance of facilities when done by contract, including Government-Owned-Contractor-Operated facilities (GOCOs). OC 25.4
3.	O&MEQUIP		Costs for operation maintenance, repair, and storage of equipment, when done by contract. OC 25.7
	4.	PCSOTHSVCS	Costs for storage and care of vehicles and storage of household goods associated with a permanent change of station (PCS). OC 25.7
	4.	ITEQPMAINT Old names ADPEMAINT, HARDMAINT & TELEMAINT	Contract costs for operation and maintenance of information/technology hardware. OC 25.7
	4.	ITSFTMAINT Old names SOFTMAINT & TELSFTMAIN	Contract costs for operation and maintenance of information/technology software. OC 25.7
3.	OTHCONSVC		Private sector contract costs not otherwise classified. OC 25.2
	4.	INKINDCONT	Resource code used to record in-kind contributions donated by a cost share sponsor (memo account). OC 25.2

3. PLANTSVC	Not to be used for costing.
4. AIRCRFTSVC	Distributive costs for use of Division aircraft. Users must select the locally developed resource code which identifies the specific type of aircraft. OC 25.3
4. DREDGESVC	Distributive costs for use of dredges. Users must select the locally developed resource code which identifies the specific type of dredge. OC 25.3
4. GRPPLTSVC	Distributive costs for group plant services. Users must select the locally developed resource code which identifies the specific type of group plant service. OC 25.3
4. OTHNGSVC	Distributive costs for non-group plant service. Users must select the locally developed resource code which identifies the specific type of non-group plant service. OC 25.3
4. GRPVEHSVC	Not be used for costing.
5. COMVEH	Commercially leased vehicle costs not used in conjunction with TDY. OC 25.2
5. CORPSVEH	Costs of using Corps owned vehicles. OC 21.0 Note: User must further select resource code identifying specific type of vehicle, i.e., CSEDANS.
5. GSAVEH	Costs of using GSA vehicles. OC 21.0 Note: User must further select resource code identifying specific type of vehicle, i.e., GSEDANS.
3. POSTALSVC	Costs for postage (excluding parcel post and express mail service for freight) and contractual mail (including express mail service for letters) or messenger service. OC 23.3
3. RNTCOMUTL	Not to be used for costing.
4. COMM	Communications costs by contract and distributive, i.e., transmission of messages or data, electronic data transmission, and telephone and teletype services. OC 23.3
4. RENT	Costs for possession and use of space, land, and structures leased from a non-Federal source. OC 23.2

4. **SLUC**	Rental payments to the General Services Administration (GSA). OC 23.1
4. **OTHRENTAL** Old names EQUIPRENT & COPYRENTAL.	Costs for rental of post office boxes, postage meter machines, mailing machines, teletype equipment, and other equipment rentals. OC 23.3
5. **ITEQPLEASE** Old names ADPERENTAL & TELCOMRENT.	ADP and telecommunications hardware leases. OC 23.3
5. **ITSOFTLEAS** Old names TELESFTRNT & SOFTLIC	ADP and telecommunications software leases. OC 23.3
4. **UTILITIES**	Costs for heat, light, power, water, gas, electricity, and other utility services. OC 23.3
3. **R&D**	Costs for research and development contracts. OC 25.5
3. **S&A**	Not to be used for costing.
4. **S&A CONS**	Supervision and administration costs charged to projects based on the approved flat rate for MILCON appropriations. OC 25.3
4. **S&A DERP**	Supervision and administration costs charged to projects based on approved flat rate for DERP appropriations. OC 25.3
4. **S&A OMA**	Supervision and administration costs charged to projects based on approved flat rate for OMA appropriations. OC 25.3
4. **S&A RAPRES**	Supervision and administration costs charged to projects based on the approved flat rate for rapid response appropriations. OC 25.3
3. **SHOP/FACIL**	Not to be used for costing.
4. **CEAP**	CEAP distributive costs. OC 25.3.
4. **IT** Old name ADP	ADP distributive costs. OC 25.3
4. **COREDRILL**	Corps drill distributive costs. OC 25.3
4. **GARAGE**	Garage operations distributive costs. OC 25.3

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